OD–3, 4, 5

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (INCOME TAX)
ORIGINAL SIDE

ITAT/267/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SMT. SAROJ DEVI MUNDHRA

ITAT/268/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SMT. KRISHNA DEVI MUNDHRA

ITAT/269/2022
IA NO: GA/1/2022, GA/2/2022

PRINCIPAL COMMISSIONER OF INCOME TAX 13, KOLKATA
VS.
SMT. MANJU DEVI MUNDHRA

BEFORE :
THE HON'BLE JUSTICE T.S. SIVAGNANAM
And
THE HON'BLE JUSTICE HIRANMAY BHATTACHARYYA
Date : 13rd January, 2023

Appearance :
Mr. Samarjit Roychowdhury, Adv.
Mr. Soumen Bhattacharjee, Adv.
...for appellant.
Mr. Subhas Agarwal, Adv.
...for respondent

The Court : - These appeals by the revenue have been filed beyond the period of limitation.

There is a delay of 1084 days in filing the appeals.

We have heard Mr. Samarjit Roychowdhury, learned standing Counsel along with Mr. Soumen Bhattacharjee, learned counsel for the appellant and Mr. Subhas Agarwal, learned Counsel on behalf of the respondent.

On perusal of the affidavits filed in support of the condone delay petition we find that sufficient causes have not been shown for not preferring the appeals within the period of limitation. Further we note that decision to file these appeals was taken much after the decision of this Court in *PCIT-5 SWATI BAJAJ 2022 SCC ONLINE CAL 1572*. Thus we are not persuaded to exercise any discretion in favour of the appellant/revenue.

Consequently, the applications are dismissed and the appeals stand rejected.

(T.S. SIVAGNANAM, J.)

(HIRANMAY BHATTACHARYYA, J.)

Pkd/GH.